

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.11978 of 2016 &

W.M.P.No.10347 of 2016

Jaya Padmanabhan

... Petitioner

Versus

1. Corporation of Chennai
Rep. by the Commissioner,
Corporation of Chennai,
Ri9pon Buildings, Chennai-600 003.
2. The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai-600 003.
3. The Deputy commissioner(R&F),
Greater Chennai Corporation,
Corporation of Chennai,
Rippon Buildings,
Chennai-600 003.
4. The Assistant Revenue Officer,
Revenue Department,
Zonal Office -IX,
Corporation of Chennai,
No.1, Lake Area, 4th Cross Street,
Nungambakkam,
Chennai-600 034.
5. The Assessment Officer,
Zonal Office-IX,
Corporation of Chennai,
No.1, Lake Area, 4th Cross Street,
Nungambakkam,
Chennai-600034.

6.Chennai Metro Water Supply and
Sewerage Board,
Rep. by its Managing Director,
No.25, Satyamoorthy Road,
Chetpet, Chennai-600031.

7. The Senior Accounts Officer VII,
Chennai Metro Water Supply and
Sewerage Board, Area VII,
No.25, Satyamoorthy Road,
Chetpet, Chennai-600031.

.. Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records of the Notice issued by the four respondent dated 13.07.2015 and the consequent Notice issued by the third Respondent dated 08.02.2016 and quash the same and direct the first respondent Corporation and its Officials to correct the entries made with regard to the property of the petitioner situated at New No.20, Old No.9, Bragathambal Street, Nungambakkam, Chennai-600 034.

For Petitioner : Mrs.R.Varalakshmi
For Respondents : Ms.R.Arulmozhi for R1 to R5
Mr.M.Jothikumar for R6 & R7

O R D E R

Heard Mrs.R.Varalakshmi, learned counsel appearing for the petitioner and Ms.R.Arulmozhi, learned counsel appearing for the respondents 1 to 5 and Mr.M.Jothikumar, learned counsel, appearing for the respondents 6 and 7.

2. The petitioner who is a senior citizen, aged about 80 years, has been driven from pillar to post by the Officials of the Corporation of Chennai, by making arbitrary and fanciful demand from the petitioner, on the alleged ground of revision of property tax.

3. The undisputed fact is that the property tax assessed on the petitioner's building is Rs.1,938/- per half year. The petitioner has cleared all the arrears upto the first half year 2010-11 at the said rate. However, when the petitioner remitted the property tax for the second half year 2010-11, the cheques were returned by the respondent-Corporation, on the ground that the records of the petitioner were missing.

4. The petitioner's specific case is that the building is an old building and there is no additional construction. The ground floor was put up in the year 1961 and the first floor was constructed in the year 1975. The petitioner was shocked to note

that in the information available on the website of the respondent-Corporation relating to the petitioner's property, it is shown, as if the construction is of the year 2009. This was immediately pointed out by the petitioner, by submitting a representation, stating that erroneously the building as shown to be constructed in 2009. In spite of those representations, nothing happened. The record of the proceedings show that the petitioner has been continuously making representations, including to higher officials of the Corporation, as well as the the Commissioner and none of the representations evoked any response.

5. After hearing the learned Standing Counsel for the respondent-Corporation, this Court posed a question to the learned Standing Counsel, as to what is the basis for demanding higher rate of property tax. The learned Standing Counsel on instructions from the Officer submitted that it is pursuant to the new assessment which was made based on the notice dated 22.06.2015, in Form No.6. This Court is shocked to find that in the bottom of the notice, the following is handwritten endorsement of the Officer:-

"Record not found. Hence, the property tax revised for 12 half years".

It is not known as to how the respondent would be justified in refusing the property tax with retrospective effect from second half year 2009-10, merely, on the ground that the records are missing in their office. It is a clear case of arbitrary exercise of power vested with the respondent-Corporation.

6. One more interesting fact is that the properties situated in the same Bragathambal Street, Nungambakkam, viz., the adjacent properties bearing Door Nos.7,8 & 10, have been assessed to tax and half yearly tax for those building are ranging from Rs.2,903/- to Rs.2,643/-. It is not known as to how the respondent-Corporation arbitrarily fixed the property tax of the petitioner's building at Rs.9,295/- per half year, that too, make a demand for retrospective. The entire proceedings adopted by the respondent-Corporation is wholly illegal and the manner in which the petitioner has been dealt with is unreasonable and arbitrary.

7. Hence, in view of all the above reasons, the Writ petition is allowed and the impugned demand is quashed and the respondents are restrained from demanding and collecting property tax over and above Rs.1,938/- per half year. Accordingly, the petitioner is directed to remit the property tax at the rate of Rs.1,938/- per half year from the second half year 2010-11 and the respondents are directed to accept the cheque for the same. No costs. Consequently, connected

miscellaneous petition is closed.

-s/d-
Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

r n s

To

- 1.The Commissioner,
Corporation of Chennai
Rippon Buildings, Chennai-600 003.
- 2.The Commissioner,
Corporation of Chennai,
Rippon Buildings, Chennai-600 003.
- 3.The Deputy commissioner (R&F),
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- 6.The Managing Director,
Chennai Metro Water Supply and
Sewerage Board, No.25, Satyamoorthy Road,
Chetpet, Chennai-600031.
7. The Senior Accounts Officer VII,
Chennai Metro Water Supply and
Sewerage Board, Area VII, No.25, Satyamoorthy Road,
Chetpet, Chennai-600031.

+1 CC to M/s. R. Arunmozhi, Advocate, Sr.No.47569

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MSM (CO)
MD 07/09/2016